

§ 256.51

authorized) to the plaintiff and retains amounts representing deductions. FMS pays the attorney fees directly to the attorney.

[71 FR 60849, Oct. 17, 2006; 71 FR 62050, Oct. 20, 2006]

§ 256.51 Does FMS report Judgment Fund payments to the IRS as income to the payee on IRS Form 1099?

No, FMS does not report Judgment Fund payments as potential taxable income to the IRS. FMS does not have sufficient information about the payment to determine if a Form 1099 must be issued or to prepare such a form when required. To the extent any Form 1099 needs to be issued, it is the responsibility of the agency submitting the payment request to do so.

§ 256.52 How does FMS issue a payment?

Pursuant to 31 CFR part 208, Judgment Fund payments are to be made by electronic funds transfer (EFT). FMS will issue an electronic payment to the payee's account as specified on the appropriate Judgment Fund form. If a submitting agency determines that a waiver (in accordance with 31 CFR part 208) to the requirement for payment by EFT is appropriate, FMS will issue a payment by check. The Voucher for Payment must direct payment to the payee designated in the judgment or settlement agreement.

§ 256.53 How does the submitting agency know when payment is made?

FMS will e-mail the agency contact when payment is disbursed, if the agency contact has provided an email address on the appropriate Judgment Fund form. Also, FMS maintains an on-line payment status system that the submitting agency can access to determine the status of a payment. The payment reporting system can be accessed from the Judgment Fund Web site at <http://www.fms.treas.gov/judgefund>.

§ 256.54 What happens if FMS denies a request for payment?

FMS must deny any request for payment that fails to satisfy the require-

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ments of 31 U.S.C. 1304. The submitting agency may request reconsideration of a payment denial. The submitting agency must provide an explanation of how the request for payment meets the four tests contained in section 256.1 of this part. If applicable, requests for reconsideration must contain a reference to the agency's program authority and include specific funding provisions that pertain to the program activity that resulted in the claim. If, upon reconsideration, FMS determines that payment from the Judgment Fund is appropriate, and the agency has already made payment to the plaintiff or claimant, FMS will reimburse the agency from the Judgment Fund.

Subpart G—Private Relief Bills

§ 256.60 How do I get paid for a Private Relief Bill?

You may apply for payment by sending a request letter along with supporting documentation, to include a copy of the private relief act and proof of your identity, to the address specified on the FMS Web site at <http://www.fms.treas.gov/privaterelief>.

PART 270—AVAILABILITY OF RECORDS

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270.1 Rules governing availability of information.

270.2 Materials available for inspection and copying.

270.3 Requests for identifiable records.

270.4 Fees for services.

AUTHORITY: 5 U.S.C. 552.

SOURCE: 58 FR 25943, Apr. 29, 1993, unless otherwise noted.

§ 270.1 Rules governing availability of information.

The records of the Financial Management Service required by 5 U.S.C. 552 to be made available to the public shall be made available in accordance with the definitions, procedures and other provisions of the regulations on the Disclosure of Records of the Office of the Secretary and of other bureaus and offices of the Department issued under 5 U.S.C. 552 and published as part 1 of